

THE CANADIAN CHARTERED ACCOUNTANT

Index to volume 94

January to June 1969

Topical index

Repertoire par sujets

Accountants' office/Bureau du comptable

Contrôle de la qualité dans les bureaux comptables, R. B. Dale-Harris (Jan) 58
Staff training and post-qualification development (Pract For) (May) 337
Survey of own practice (Pract For) (Apr) 253
When an employee leaves (Pract For) (Feb) 122

Accounting

Chandler on accounting, P. Frishkoff (Jan) 28
Expanding opportunities in accounting practice (Quotable quotes) (May) 318
Problems in land development accounting, J. W. Bennett (Apr) 220

Accounting abroad department

(Jan) 32, (Mar) 179, (May) 334

Accounting profession/ La profession comptable

Accountancy profession: a forward-looking programme (Quotable quotes) (Feb) 108
Contribution of the smaller practitioner, The (Edit) (June) 373
Recruitment and the image of the profession (Edit) (May) 295
Recrutement et la réputation de la profession, Le (Edit) (May) 340
Some new directions for the profession (Quotable quotes) (Jan) 40

Accounting research department

Ed. by Gertrude Mulcahy

Accounting research for the profession in Holland (Feb) 113
Earnings per share (Mar) 173
FEI's views on earnings per share (Apr) 245
'Materiality'—an English statement (Jan) 37
Research recommendations—how are they developed? (May) 321

Auditing/vérification

Auditor and trust deeds, The, W. T. Mitchell (Mar) 165
Responsabilité des vérificateurs et des administrateurs de compagnies, J. R. M. Wilson (Feb) 130
Vérificateur doit comprendre la programmation des ordinateurs, Le, R. W. Greene (Mar) 195

L'Institut Canadien des Comptables

Agréés

Cdn. Institute of Chartered Accountants

Institute plans tax course on government White Paper (N and E) (Apr) 213
Institute staff changes (N and E) (Apr) 212

Institute to offer courses on tape (N and E) (Apr) 212

Institute's annual meeting to be in Banff, Sept. 7-10 (N and E) (Feb) 74

Message du rédacteur (N and E) (June) 356

Message from the Editor, A (N and E) (June) 356

H. E. McCandless appointed director of administration (N and E) (Feb) 72

Gertrude Mulcahy named director of research (N and E) (Jan) 4

Research and Fellowship Award Winners for 1969 (N and E) (May) 293

Costs/Coûts

Build your house with bricks (Man Serv) (Feb) 116

Crédit

Demandes d'emprunt à long terme, V. R. Shaw (Apr) 264

Editorials/Editoriaux

Changing role of the CA in industry, The (Apr) 219

Contribution du petit praticien, La (June) 414

Contribution of the smaller practitioner, The (June) 373

Evolution du rôle du CA dans l'industrie (Apr) 263

Importance de la planification fiscale (Feb) 129

Importance of tax planning, The (Feb) 87

'Need to know'—reporting by responsibility (Jan) 15

Pourquoi négliger l'inflation dans les comptes (Mar) 194

Recruitment and the image of the profession (May) 295

Recrutement et la réputation de la profession, Le (May) 340

Renseignements indispensables — renseignements par niveaux de responsabilité (Jan) 57

There is no accounting for inflation (Mar) 155

Education and training department/ Enseignement et formation

Ed. by G. C. Gray

Accounting for forestry tenures (Apr) 258

Audit planning and efficiency (May) 327

Comment le vérificateur externe peut-il évaluer le contrôle interne d'une entreprise? (June) 416

Division non-rentable doit-elle être fermée?, une (June) 415

Effective report writing (Apr) 260

Examination of the capital expenditure process, An (Part I) (Feb) 124

Examination of the capital expenditure process, An (Part II) (Mar) 188

Income and taxable income (June) 405

What's your PJQ? (Jan) 51

Electronic data processing/Informatique

Computer and the CA in industry, The, W. R. Corner (Jan) 20

Data processing and the small business, D. K. McNair (Apr) 230

Pitfalls to avoid in EDP installations, W. J. Loucks (June) 379

Vérificateur doit comprendre la programmation des ordinateurs, Le, R. W. Greene (Mar) 195

Finance and investment department

Ed. by J. D. Grant

Don't forget the split in stock rights (Mar) 182

Strategy in portfolio management (May) 332

Timely disclosure—why and when (Jan) 45

Firm/member announcements

(Jan) 61, (Feb) 139, (Mar) 202, (Apr) 270, (May) 345, (June) 418

Forests and forestry

Accounting for forestry tenures (Ed and Train) (Apr) 258

Government

Government research and development assistance programmes, M. A. Toews (May) 315

Toward better control of federal government expenditures, N. G. Ross (Feb) 100

Housing

Housing—needs and policies (Man Serv) (Apr) 247

Internal auditing

Internal auditor of the future, The, R. D. Stewart (June) 388

Investment

Measuring investment performance of pension funds, R. W. Wakefield (June) 384

Pension fund investing, J. L. Toole (May) 300

Strategy in portfolio management (Fin and Inv) (May) 332

Leases

Accounting and financial reporting for leasing companies, C. V. B. Corbet (June) 374

Legal aspects of equipment leasing, N. M. Peters (May) 311

'Pros and cons' of lease financing, The, K. E. Lancashire (Mar) 160

Taxes and leasing, A. D. Lumsden (Apr) 239

Legal cases department

Ed. by R. W. V. Dickerson

Conditions of payment (Apr) 256

Definition of issued shares (Apr) 256

Discipline Committee (Feb) 126

Escrow agreements (Apr) 256

Insurance broker's obligations (Apr) 257

Through the back door? (June) 408

Work in progress (Feb) 126

Letters

(Jan) 12, (Feb) 82, (Apr) 217, (June) 370

Machines and management department

Ed. by A. N. Steiner

Closed circuit television (Mar) 191

Copy-duplicating (May) 330

Filing—lateral or drawer (Jan) 48

Management/gestion

Computer and the CA in industry, The, W. R. Corner (Jan) 20

Data processing and the small business, D. K. McNair (Apr) 230

Delegation in management, J. D. Crawford (Mar) 156

THE CANADIAN CHARTERED ACCOUNTANT

Index to volume 94

January to June 1969

Topical index

Repertoire par sujets

Accountants' office/Bureau du comptable

Contrôle de la qualité dans les bureaux comptables, R. B. Dale-Harris (Jan) 58
Staff training and post-qualification development (Pract For) (May) 337
Survey of own practice (Pract For) (Apr) 253
When an employee leaves (Pract For) (Feb) 122

Accounting

Chandler on accounting, P. Frishkoff (Jan) 28
Expanding opportunities in accounting practice (Quotable quotes) (May) 318
Problems in land development accounting, J. W. Bennett (Apr) 220

Accounting abroad department

(Jan) 32, (Mar) 179, (May) 334

Accounting profession/ La profession comptable

Accountancy profession: a forward-looking programme (Quotable quotes) (Feb) 108
Contribution of the smaller practitioner, The (Edit) (June) 373
Recruitment and the image of the profession (Edit) (May) 295
Recrutement et la réputation de la profession, Le (Edit) (May) 340
Some new directions for the profession (Quotable quotes) (Jan) 40

Accounting research department

Ed. by Gertrude Mulcahy

Accounting research for the profession in Holland (Feb) 113
Earnings per share (Mar) 173
FEI's views on earnings per share (Apr) 245
'Materiality'—an English statement (Jan) 37
Research recommendations—how are they developed? (May) 321

Auditing/vérification

Auditor and trust deeds, The, W. T. Mitchell (Mar) 165
Responsabilité des vérificateurs et des administrateurs de compagnies, J. R. M. Wilson (Feb) 130
Vérificateur doit comprendre la programmation des ordinateurs, Le, R. W. Greene (Mar) 195

L'Institut Canadien des Comptables

Agréés

Cdn. Institute of Chartered Accountants

Institute plans tax course on government White Paper (N and E) (Apr) 213
Institute staff changes (N and E) (Apr) 212

Institute to offer courses on tape (N and E) (Apr) 212

Institute's annual meeting to be in Banff, Sept. 7-10 (N and E) (Feb) 74

Message du rédacteur (N and E) (June) 356

Message from the Editor, A (N and E) (June) 356

H. E. McCandless appointed director of administration (N and E) (Feb) 72

Gertrude Mulcahy named director of research (N and E) (Jan) 4

Research and Fellowship Award Winners for 1969 (N and E) (May) 293

Costs/Coûts

Build your house with bricks (Man Serv) (Feb) 116

Crédit

Demandes d'emprunt à long terme, V. R. Shaw (Apr) 264

Editorials/Editoriaux

Changing role of the CA in industry, The (Apr) 219

Contribution du petit praticien, La (June) 414

Contribution of the smaller practitioner, The (June) 373

Evolution du rôle du CA dans l'industrie (Apr) 263

Importance de la planification fiscale (Feb) 129

Importance of tax planning, The (Feb) 87

'Need to know'—reporting by responsibility (Jan) 15

Pourquoi négliger l'inflation dans les comptes (Mar) 194

Recruitment and the image of the profession (May) 295

Recrutement et la réputation de la profession, Le (May) 340

Renseignements indispensables — renseignements par niveaux de responsabilité (Jan) 57

There is no accounting for inflation (Mar) 155

Education and training department/ Enseignement et formation

Ed. by G. C. Gray

Accounting for forestry tenures (Apr) 258

Audit planning and efficiency (May) 327

Comment le vérificateur externe peut-il évaluer le contrôle interne d'une entreprise? (June) 416

Division non-rentable doit-elle être fermée?, une (June) 415

Effective report writing (Apr) 260

Examination of the capital expenditure process, An (Part I) (Feb) 124

Examination of the capital expenditure process, An (Part II) (Mar) 188

Income and taxable income (June) 405

What's your PJQ? (Jan) 51

Electronic data processing/Informatique

Computer and the CA in industry, The, W. R. Corner (Jan) 20

Data processing and the small business, D. K. McNair (Apr) 230

Pitfalls to avoid in EDP installations, W. J. Loucks (June) 379

Vérificateur doit comprendre la programmation des ordinateurs, Le, R. W. Greene (Mar) 195

Finance and investment department

Ed. by J. D. Grant

Don't forget the split in stock rights (Mar) 182

Strategy in portfolio management (May) 332

Timely disclosure—why and when (Jan) 45

Firm/member announcements

(Jan) 61, (Feb) 139, (Mar) 202, (Apr) 270, (May) 345, (June) 418

Forests and forestry

Accounting for forestry tenures (Ed and Train) (Apr) 258

Government

Government research and development assistance programmes, M. A. Toews (May) 315

Toward better control of federal government expenditures, N. G. Ross (Feb) 100

Housing

Housing—needs and policies (Man Serv) (Apr) 247

Internal auditing

Internal auditor of the future, The, R. D. Stewart (June) 388

Investment

Measuring investment performance of pension funds, R. W. Wakefield (June) 384

Pension fund investing, J. L. Toole (May) 300

Strategy in portfolio management (Fin and Inv) (May) 332

Leases

Accounting and financial reporting for leasing companies, C. V. B. Corbet (June) 374

Legal aspects of equipment leasing, N. M. Peters (May) 311

'Pros and cons' of lease financing, The, K. E. Lancashire (Mar) 160

Taxes and leasing, A. D. Lumsden (Apr) 239

Legal cases department

Ed. by R. W. V. Dickerson

Conditions of payment (Apr) 256

Definition of issued shares (Apr) 256

Discipline Committee (Feb) 126

Escrow agreements (Apr) 256

Insurance broker's obligations (Apr) 257

Through the back door? (June) 408

Work in progress (Feb) 126

Letters

(Jan) 12, (Feb) 82, (Apr) 217, (June) 370

Machines and management department

Ed. by A. N. Steiner

Closed circuit television (Mar) 191

Copy-duplicating (May) 330

Filing—lateral or drawer (Jan) 48

Management/gestion

Computer and the CA in industry, The, W. R. Corner (Jan) 20

Data processing and the small business, D. K. McNair (Apr) 230

Delegation in management, J. D. Crawford (Mar) 156

'Need to know'—reporting by responsibility (Edit) (Jan) 15

Pitfalls to avoid in EDP installations, W. J. Loucks (June) 379

Planification et le contrôle dans la petite entreprise, La, J. R. Hearn (May) 341

Problem of disinvestment, A. I. J. Kilpatrick (Apr) 235

Programme for management training and development, A. S. J. Squires (May) 305

Renseignements indispensables — renseignements par niveaux de responsabilité (Edit) (Jan) 57

Saving public utility dollars (Pract For) (May) 338

Management science

Simulation—an up-and-coming technique in management science, J. C. Clapham (May) 296

Management services department

Ed. by P. J. Taylor

Build your house with bricks (Feb) 116
Corporate planning is not having a plan (June) 399

Housing—needs and policies (Apr) 247

Mining industry

Tax incentives for the mining industry, J. K. Gibson (Feb) 104

Mortgages

Mortgages as investments for trustee pension funds, J. R. Ferguson (Jan) 16

New products and services

(Jan) 62, (Feb) 136, (Mar) 200, (Apr) 268

News and events

Accounting Newsletter published in Spanish (Jan)*7

Administrators must increase emphasis on human qualities (May) 280

AICPA issues guidelines on convertible debt standards (May) 282

AICPA proposes new approach to share earnings report (Jan) 4

AICPA sets up scholarship fund in name of J. L. Carey (Mar) 150

AICPA to conduct study on business production costs (Mar) 148

AICPA to use computer courses (Feb) 72

Asian conference planned for August 1970 (June) 360

Auditor General asks for independence of office (May) 280

Bank of Canada to provide economic analysis data (Jan) 7

Banks form committee to study further automation systems (Apr) 212

Canada-New Zealand Exchange Plan (Mar) 148

Capital investment to be up, Economic Council Survey shows (Apr) 212

K. LeM. Carter dies (June) 358

Committee suggests changes in Investment Companies Bill (May) 282

Cost and Works Accountants celebrate 50th anniversary (June) 357

R.B. Dale-Harris elected Tax Foundation chairman (June) 357

Date set for Atlantic Regional CA Conference (May) 285

Department of Industry reports on IRDIA grants (Jan) 6

England and Wales Institute issues Members' Handbook (June) 360

English Institute appoints new deputy secretary (Mar) 148

Financial Post announces annual report award winners (Jan) 4

Professor Goudekot dies (May) 285

Government extends auto insurance plan (Mar) 148

IBM introduces Canadian computer (May) 284

ID Bank Loans up for 1968 (Jan) 7

Implementing management by objectives not easy (Mar) 148

Improved financial reporting noted by AICPA study (Feb) 74

Indian Institute reports on future of profession (Mar) 150

Indian Institute's new officers (Jan) 7

Inflation still a danger, says Bank Governor (May) 280

Institute of Management Consultants annual dinner (May) 284

Institute plans tax course on government White Paper (Apr) 213

Institute staff changes (Apr) 212

Institute to offer courses on tape (Apr) 212

Institute's annual meeting to be in Banff, Sept. 7-10 (Feb) 74

Inter-American Accounting Conference to be held in Lima (Jan) 7

Kennedy Round negotiations favour developed countries (Feb) 72

A. J. Little named to Order of St. John (Feb) 74

Management courses announced (Apr) 213

H. E. McCandless appointed director of administration (Feb) 72

Members in the news (May) 285

Merger not the answer for many companies (June) 357

Message du rédacteur (June) 356

Message from the Editor, A (June) 356

Gertrude Mulcahy named director of research (Jan) 4

New Corporation to replace ECIC (June) 358

New factors used to measure Canada-U.S. productivity gap (Mar) 150

New Netherlands executive (Feb) 74

Nuffield Fellowships announced for 1969 (Jan) 7

Ontario Institute discusses licensing of accountants (Jan) 6

Ontario members to vote on university requirements again (Jan) 4

Population increase drops (Jan) 7

President hosts luncheon in Ottawa (Mar) 148

Rutherford named FEI executive director (Apr) 213

Scottish Institute elects Sir W. Slimmings president (June) 360

Tax Institute planned for Hawaii in fall (May) 285

Taxpayer wins more cases in Exchequer Court (Feb) 74

Two new publications issued by Institute

(May) 280

Two past presidents die—T. H. Moffet and J. L. McLean (Jan) 7

University of Toronto to offer doctorate in business administration (Jan) 7

U.S. banks to be asked to change reporting standards (May) 284

U.S. international sales expected to rise rapidly (May) 285

Pensions

Administration of pension plans, K. O. Bagnall (Apr) 225

Choosing a pension plan, L. E. Coward (Mar) 169

Importance of pension planning in the economy, The, M. A. Hasley (Feb) 88

Measuring investment performance of pension funds, R. W. Wakefield (June) 384

Mortgages as investments for trustee pension funds, J. R. Ferguson (Jan) 16

Pension fund investing, J. L. Toole (May) 300

Practitioners forum

Ed. by C. K. MacGillivray

Articles of clerkship (Mar) 186

Continuation of a practice—merger (June) 410

Motivational psychology and the accountant (June) 411

Physical fitness and the practitioner (Jan) 54

Saving public utility dollars (May) 338

Security and secrecy (Mar) 185

Staff training and post-qualification development (May) 337

Survey of own practice (Apr) 253

When an employee leaves (Feb) 122

Professional profile

Rea, W. H. (Mar) 153

Prospectuses

Accountants and prospectuses, L. M. Nelson (Feb) 95

Quotable quotes

Accountancy profession: a forward-looking programme, J. E. Ford (Feb) 108

Expanding opportunities in accounting practice, N. M. Bedford (May) 318

Some new directions for the profession, M. L. Stone (Jan) 40

Real estate

Problems in land development accounting, J. W. Bennett (Apr) 220

Recommended reading department

Ed. by A. Beedle and R. E. G. Nicol

(Jan) 8, (Feb) 77, (Mar) 151, (Apr) 214, (May) 286, (June) 362

Research and development

Government research and development assistance programmes, M. A. Toews (May) 315

Securities

Administration under The Ontario Securities Act, 1966, T. O. P. Brown (Jan) 24

Simulation

Simulation—an up-and-coming technique in management science, J. C. Clapham (May) 296

Stock rights

Don't forget the split in stock rights (Fin and Inv) (Mar) 182

Subsidiaries

Problems of disinvestment, A. I. J. Kilpatrick (Apr) 235

Taxation/Fiscalité

Importance de la planification fiscale (Edit) (Feb) 129

Importance of tax planning, The (Edit) (Feb) 87

Tax incentives for the mining industry, J. K. Gibson (Feb) 104

Taxes and leasing, A. D. Lumsden (Apr) 239

U.K. capital gains tax, The, J. A. Arnold and E. A. French (June) 395

Tax review department

Ed. by D. R. Huggett

Bill C-165—finally (Part I) (Apr) 250

Bill C-165 (Part II) (May) 324

Ontario White Paper (June) 402

Taste of Carter, A (Part I) (Jan) 34

Taste of Carter, A (Part II) (Feb) 119

Taste of Carter, A (Part III) (Mar) 176

Trust deeds

Auditor and trust deeds, The, W. T. Mitchell (Mar) 165

Index to contributors

Repertoire des auteurs

Adams, A. F., Continuation of a practice — merger (Pract For) (June) 410

Arnold, J. A., The U.K. capital gains tax (June) 395

Atchison, G. T., Corporate planning is not having a plan (Man Serv) (June) 399

Bagnall, K. O., Administration of pension plans (Apr) 225

Bartrop, C. S., Staff training and post-qualification development (Pract For) (May) 337

Baxter, G. C., An examination of the capital expenditure process (Part I) (Fin and Inv) (Feb) 124

Baxter, G. C., An examination of the capital expenditure process (Part II) (Fin and Inv) (Mar) 188

Bedford, N. M., Expanding opportunities in accounting practice (Quotable quotes) (May) 318

Beedle, A., editor of Recommended reading department

Bennett, J. W., Problems in land development accounting (Apr) 220

Birkness, B. B., Survey of own practice (Pract For) (Apr) 253

Blaine, R. E., Accounting for forestry tenures (Ed and Train) (Apr) 258

Blaine, R. E., What's your PIQ? (Ed and Train) (Jan) 51

Brown, T. O. P., Administration under The Ontario Securities Act., 1966 (Jan) 24

Burrows, G. E., Continuation of a practice — merger (Pract For) (June) 410

Campbell, F. B., The changing role of the CA in industry (Edit) (Apr) 219

Carty, J. M., Effective report writing (Ed and Train) (Apr) 260

Chouinard, R. L., Closed circuit television (Mach and Man) (Mar) 191

Clapham, J. C., Simulation—an up-and-coming technique in management science (May) 296

Corbet, C. V. B., Accounting and financial reporting for leasing companies (June) 374

Corner, W. R., The computer and the CA in industry (Jan) 20

Coward, L. E., Choosing a pension plan (Mar) 169

Crawford, J. D., Delegation in management (Mar) 156

Dale-Harris, R. B., Contrôle de la qualité dans les bureaux comptables (Jan) 58

Dart, R. J., Income and taxable income (Ed and Train) (June) 405

De Jong, J., Accounting research for the profession in Holland (Acctg Res) (Feb) 113

de la Giroday, P., Security and secrecy (Pract For) (Mar) 185

Dickerson, R. W. V., editor of Legal cases department

Dugan, J. R., Motivational psychology and the accountant (Pract For) (June) 411

Ellis, C. D., Strategy in portfolio management (Fin and Inv) (May) 332

Ferguson, J. R., Mortgages as investments for trustee pension funds (Jan) 16

Ford, J. E., Accountancy profession: a forward-looking programme (Quotable quotes) (Feb) 108

French, E. A., The U.K. capital gains tax (June) 395

Frishkoff, P., Chandler on accounting (Jan) 28

Gaviller, C. G., The contribution of the smaller practitioner (Edit) (June) 373

Gibeault, F., Comment le vérificateur externe peut-il évaluer le contrôle interne d'une entreprise? (Ed and Train) (June) 416

Gibson, J. K., Tax incentives for the mining industry (Feb) 104

Grant, J. D., editor of Finance and investment department

Gray, G. C. P., editor of Education and training department

Greene, R. W., Le vérificateur doit comprendre la programmation des ordinateurs (Mar) 195

Hasley, M. A., The importance of pension planning in the economy (Feb) 88

Hearn, J. R., La planification et le contrôle dans la petite entreprise (May) 341

Huggett, D. R., editor of Tax review department

Huot, R., Une division non-rentable doit-elle être fermée? (Ed and Train) (June) 415

Juhola, A. O., Earnings per share (Acctg Res) (Mar) 173

Kilpatrick, I. J., A problem of disinvestment (Apr) 235

Kimber, J. R., Timely disclosure—why and when (Fin and Inv) (Jan) 45

Lancashire, K. E., The 'pros and cons' of lease financing (Mar) 160

Lindsay, D. G., The importance of tax planning (Edit) (Feb) 87

Loucks, W. J., Pitfalls to avoid in EDP installations (June) 379

Lumsden, A., Taxes and leasing (Apr) 239

Lyons, P. H., There is no accounting for inflation (Edit) (Mar) 155

MacGillivray, C. K., editor of Practitioners forum

Marley-Clarke, B., Housing — needs and policies (Man Serv) (Apr) 247

Maynerick, E. R., Physical fitness and the practitioner (Pract For) (Jan) 54

McNair, D. K., Data processing and the small business (Apr) 230

Millie, I. E., Recruitment and the image of the profession (Edit) (May) 295

Mitchell, W. T., The auditor and trust deeds (Mar) 165

Mulcahy, G., editor of Accounting research department

Nelson, L. M., Accountants and prospectuses (Feb) 95

Nicol, R. E. G., editor of Recommended reading department

Nyman, I., Copy-duplicating (Mach and Man) (May) 330

Peters, N. M., Legal aspects of equipment leasing (May) 311

Poulton, M. L., Filing — lateral or drawer (Mach and Man) (Jan) 48

Robinson, E. G., Survey of own practice (Pract For) (Apr) 253

Ross, G., Toward better control of federal government expenditures (Feb) 100

Shaw, D. C., Don't forget the split in stock rights (Fin and Inv) (Mar) 182

Shaw, V. R., Demandes d'emprunt à long terme (Apr) 264

Squires, S. J., A programme for management training and development (May) 305

Stackhouse, R. G., Audit planning and efficiency (Ed and Train) (May) 327

Steiner, A. N., editor of Machines and management department

Stewart, R. D., The internal auditor of the future (June) 388

Stone, M., Some new directions for the profession (Quotable quotes) (Jan) 40

Taylor, P. J., editor of Management services department

Toews, M. A., Government research and development assistance programmes (May) 315

Toole, J. L., Pension fund investing (May) 300

Trites, G. D., 'Materiality' — an English statement (Acctg Res) (Jan) 37

Tyson, T. F., 'Need to know' — reporting by responsibility (Edit) (Jan) 15

Wakefield, R., Measuring investment performance of pension funds (June) 384

Welch, H. C., Saving public utility dollars (Pract For) (May) 338

Wilson, J. R. M., Responsabilité des vérificateurs et des administrateurs de compagnies (Feb) 130

Woods, R., Build your house with bricks (Man Serv) (Feb) 116

y
x
p
r
-
d
d
e
e
t
-
-
d
d
-
r
e
-
0
n
a
-
t
d
d
f
e
0
t
d
s
g
n
-
4
-
s
e
s

1
2
3
4
5
6
7
8
9
10
11
12

U